

## Taxation Statistics 2009–10

**Table PA1A: Partnership financial ratios\* by broad industry divisions and business status, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
		All	Profitable	All	Profitable	All	Profitable
a.Agriculture, forestry & fishing	Commenced	0.81	0.83	0.07	0.22	0.11	0.10
	Established	0.82	0.84	0.07	0.20	0.10	0.09
	Total	0.82	0.84	0.07	0.20	0.10	0.09
b.Mining	Commenced	0.62	0.62	0.31	0.41	n.a.	n.a.
	Established	0.46	0.46	0.26	0.27	0.08	0.07
	Total	0.46	0.46	0.26	0.27	0.08	0.07
c.Manufacturing	Commenced	0.50	0.50	0.15	0.17	0.15	0.14
	Established	0.46	0.47	0.12	0.14	0.17	0.16
	Total	0.47	0.48	0.12	0.15	0.17	0.15
d.Electricity, Gas, Water and Waste Services	Commenced	0.16	0.15	0.07	0.07	0.18	0.15
	Established	0.48	0.46	0.16	0.22	0.07	0.07
	Total	0.48	0.45	0.14	0.19	0.07	0.07
e.Construction	Commenced	0.37	0.38	0.18	0.22	0.18	0.17
	Established	0.44	0.48	0.18	0.22	0.16	0.16
	Total	0.44	0.47	0.18	0.22	0.16	0.16
f.Wholesale Trade	Commenced	0.28	0.29	0.07	0.10	0.09	0.09
	Established	0.29	0.29	0.08	0.09	0.07	0.07
	Total	0.29	0.29	0.08	0.09	0.07	0.07
g.Retail Trade	Commenced	0.31	0.32	0.06	0.09	0.10	0.10
	Established	0.31	0.31	0.07	0.09	0.10	0.09
	Total	0.31	0.31	0.07	0.09	0.10	0.09
h.Accommodation and Food Services	Commenced	0.57	0.58	0.07	0.14	0.23	0.20
	Established	0.59	0.59	0.10	0.14	0.20	0.19
	Total	0.59	0.59	0.10	0.14	0.20	0.19
i.Transport, Postal and Warehousing	Commenced	0.32	0.31	0.14	0.18	0.18	0.16
	Established	0.57	0.55	0.14	0.20	0.17	0.18
	Total	0.55	0.53	0.14	0.19	0.17	0.18
j.Information Media and Telecommunications	Commenced	0.35	0.36	0.11	0.24	0.16	0.16
	Established	0.60	0.60	0.06	0.06	0.04	0.04
	Total	0.58	0.59	0.06	0.06	0.04	0.04
k.Financial and Insurance Services	Commenced	0.09	0.35	0.10	0.25	0.26	0.27
	Established	0.10	0.24	0.25	0.30	0.19	0.18
	Total	0.10	0.25	0.23	0.30	0.19	0.18
l.Rental, Hiring and Real Estate Services	Commenced	0.13	0.35	0.14	0.18	0.32	0.30
	Established	0.44	0.51	0.22	0.31	0.20	0.19
	Total	0.39	0.50	0.21	0.29	0.20	0.20
m.Professional, Scientific and Technical Services	Commenced	0.65	0.67	0.27	0.30	0.28	0.28

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Broad industry divisions	Business status	Gross profit ratio		Net profit ratio		Wages to turnover ratio	
		All	Profitable	All	Profitable	All	Profitable
n.Administrative and Support Services	Established	0.56	0.61	0.26	0.28	0.23	0.23
	Total	0.56	0.61	0.26	0.28	0.23	0.23
	Commenced	0.50	0.53	0.27	0.30	0.37	0.37
	Established	0.55	0.59	0.26	0.29	0.38	0.35
o.Public Administration and Safety	Total	0.54	0.58	0.26	0.29	0.37	0.35
	Commenced	0.47	0.49	0.17	0.22	0.22	0.25
	Established	0.54	0.54	0.15	0.16	0.35	0.35
	Total	0.54	0.54	0.15	0.17	0.34	0.34
p.Education and Training	Commenced	0.70	0.71	0.29	0.35	0.24	0.19
	Established	0.77	0.77	0.24	0.28	0.29	0.28
	Total	0.76	0.77	0.24	0.28	0.29	0.28
q.Health Care and Social Assistance	Commenced	0.78	0.80	0.29	0.33	0.29	0.28
	Established	0.67	0.68	0.28	0.30	0.25	0.24
	Total	0.68	0.69	0.28	0.31	0.25	0.24
r.Arts and Recreation Services	Commenced	0.68	0.70	0.14	0.28	0.24	0.21
	Established	0.67	0.66	0.21	0.23	0.27	0.24
	Total	0.67	0.66	0.21	0.23	0.26	0.23
s.Other Services	Commenced	0.59	0.60	0.17	0.22	0.25	0.23
	Established	0.58	0.58	0.19	0.21	0.22	0.21
	Total	0.58	0.58	0.19	0.21	0.22	0.21